

**WISCONSIN DEPARTMENT OF REVENUE  
DIVISION OF INCOME, SALES, AND EXCISE TAX**

**NOTICE OF PROPOSED GUIDANCE DOCUMENTS**

Pursuant to sec. 227.112, Wis. Stats., the Wisconsin Department of Revenue, Division of Income, Sales, and Excise Taxes hereby seeks comment on the proposed guidance document listed in the table below.

**SUBMITTING PUBLIC COMMENTS**

Public comments on proposed or adopted guidance documents may be submitted online at: <https://www.revenue.wi.gov/Pages/contactUs/proposed-Guidance.aspx>.

**DEADLINE FOR SUBMISSION**

The period for public comment for proposed guidance documents ends 21 days after publication in the Administrative Register, unless the Governor approves a shorter commenting period.

| <b>Document Number</b> | <b>Document Title</b>                                |
|------------------------|--|
| <b>100241</b>          | Remote Sellers - Wayfair Decision - Information Page |

State of Wisconsin  
Department of Revenue

## Remote Sellers - Wayfair Decision

**This is a proposed guidance document. The document has been submitted to the Legislative Reference Bureau for publication in the Administrative Register for public comment as provided by sec. 227.112(1), Wis. Stats.**

The United States Supreme Court recently ruled in [South Dakota v. Wayfair, Inc.](#), that a state can require out-of-state sellers without a physical presence in that state (i.e., remote sellers) to collect and remit sales or use tax on sales delivered into that state.

Beginning October 1, 2018, Wisconsin requires remote sellers to collect and remit sales or use tax on sales of taxable products and services in Wisconsin. New standards for administering sales tax laws on remote sellers have been developed by rule. The rule is consistent with the Court's decision in *Wayfair*, which approved a small seller exception for sellers who do not have annual sales of products and services into the state of (1) more than \$100,000, or (2) 200 or more separate transactions. Effective December 16, 2018, Wisconsin sales and use tax statutes were amended (2017 Wis. Act 368) to provide the small seller exception by law, consistent with the Court's decision in *Wayfair* and the rule.

**Note:** The small seller exception does not apply to sellers with a physical presence in Wisconsin.

### Resources

[2017 Wis. Act 368](#)

[Wisconsin's Emergency Rule \(EmR1819\)](#)

[Registration and Collection Dates for Remote Sellers](#)

U.S. Supreme Court decision in [South Dakota v. Wayfair, Inc.](#)

Registering for sales and use tax

- [Wisconsin's online registration system](#)

### Common Questions

- [What is the effect of the \*Wayfair\* decision?](#)
- [Who is a remote seller?](#)
- [Are all remote sellers required to register in Wisconsin?](#)
- [What is the date a remote seller is required to register with Wisconsin?](#)
- [How do remote sellers register in Wisconsin?](#)
- [How is the small seller exception determined?](#)
- [What is considered a "separate sale transaction" for determining the small](#)

- [Streamlined Sales Tax Registration System](#)

#### [Information for Wisconsin Businesses](#)

[Wisconsin Remote Seller Referral Form \(Form P-627\)](#)

#### [Streamlined Sales Tax website](#)

- [Registering through the Streamlined Sales Tax Registration System](#)
- [Certified Service Providers FAQs](#)
- [Remote Sellers](#)
- [Remote Seller Guidance by State – Chart](#)
- [Other state's sales tax, registration, and contact information \(including non-member states\)](#)

[Publication 201, Wisconsin Sales and Use Tax Information](#)

#### [Sales and use tax common questions](#)

- [What is taxable?](#)
- [What is exempt?](#)
- [How do I report my sales or use tax?](#)
- [What is the sales tax rate?](#)

#### [seller exception?](#)

- [Is a Wisconsin retailer required to collect tax on sales made into all states if it exceeds Wisconsin's small seller exception sales threshold?](#)
- [Is a remote seller required to register if it does not make any taxable sales in Wisconsin?](#)
- [Is a third-party remote seller required to register if all of its sales are made through a marketplace that is collecting and remitting the tax?](#)
- [Is a marketplace required to register if it only makes sales on behalf of third-party sellers?](#)
- [How are remote sellers that are already registered in Wisconsin affected by the \*Wayfair\* decision?](#)
- [Are remote sellers liable for tax on all sales made into Wisconsin?](#)
- [Is a remote seller liable for tax if it only makes sales of taxable services or taxable digital goods into Wisconsin?](#)
- [Are remote sellers liable for tax on sales into Wisconsin that were made prior to the \*Wayfair\* decision?](#)
- [Are remote sellers required to collect sales tax on sales made via the Internet?](#)

[More questions...](#)

## Applicable Laws and Rules

This document provides statements or interpretations of the following laws and regulations in effect as of December 12, 2019: Subchapter III of Ch. 77, Wis. Stats.

Laws enacted and in effect after December 12, 2019, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to December 12, 2019, that is contrary to the information in this document is superseded by this document, pursuant to sec. 73.16(2)(a), Wis. Stats.

Guidance Document Certification: <https://www.revenue.wi.gov/Pages/Certification-Statement.aspx>

Guidance Document Number: 100241

December 12, 2019

[About Us](#) [Contact Us](#) [Employment](#) [Media Room](#) [Plain Language](#) [Privacy](#) [Legal Training](#)



Copyright © State of Wisconsin All Rights Reserved